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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

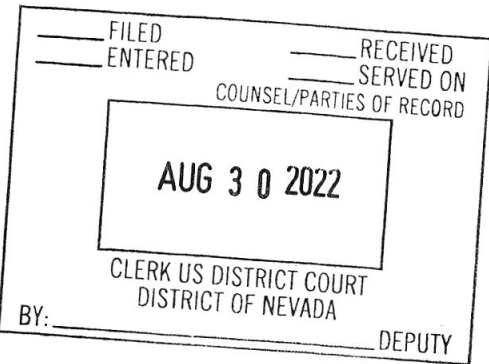
UNITED STATES OF AMERICA,

Plaintiff,

v.

FRANCISCO IVAN VELAZQUEZ,
aka "Francisco Velazquez Ramos," and
aka "Ivan Velazquez,"

Defendant.



**SEALED SUPERSEDING
CRIMINAL INDICTMENT**

Case No. 2:22-CR-90-JAD-NJK

VIOLATIONS:

Wire Fraud (18 U.S.C. § 1343)

Impersonation of Officer or Employee of
the United States (18 U.S.C. § 912)

Aiding and Assisting in the Preparation of
a False Tax Return (26 U.S.C. § 7206(2))

THE GRAND JURY CHARGES THAT:

Introductory Allegations

At all times relevant to this Indictment, unless otherwise noted:

1 1. The Internal Revenue Service (IRS) was and is an agency of the United
2 States, within the Department of Treasury.

3 2. The defendant FRANCISCO IVAN VELAZQUEZ, also known as
4 “Francisco Velazquez Ramos” and “Ivan Velazquez,” was a citizen of Mexico present in
5 the United States. VELAZQUEZ was not an officer or employee of the United States, the
6 Department of Treasury, or the IRS.

7 3. “U.S. A DBA IRS Inc.” was a business registered on or about May 5, 2016,
8 in the District of Columbia, listing VELAZQUEZ as the beneficial owner and registered
9 agent, with a beneficial owner’s address of 1717 K Street NW, Suite 900, Washington D.C.
10 20006.

11 4. “Federal Holding FHPF Limited Liability Company” was a business
12 registered on or about August 2, 2017, in the State of New Jersey, listing VELAZQUEZ as
13 the registered agent.

14 5. Form 1040 (titled “U.S. Individual Income Tax Return”) is the standard
15 federal income tax form used by individual U.S. taxpayers to file an annual income tax
16 return.

17 6. Form 1040X (titled “Amended U.S. Individual Income Tax Return”) is the
18 standard federal income tax form used to amend or correct a previously-filed individual
19 income tax return.

20 7. The federal income tax system of the United States relies upon individuals—
21 including those individuals who prepare income tax returns on behalf of others—to
22 truthfully report accurate financial information to the IRS, including federal tax
23 withholdings.

The Scheme to Defraud

8. Beginning no later than in or about March 2016, and continuing up to and including in or about March 2018, in the State and Federal District of Nevada and elsewhere, VELAZQUEZ participated in and devised and intended to devise a scheme and artifice to defraud, and for obtaining money and property from individuals by means of materially false and fraudulent pretenses, representations, and promises, as further set forth below.

Purpose of the Scheme to Defraud

9. The purpose of the scheme and artifice to defraud was for VELAZQUEZ to fraudulently obtain money from individual victims whom VELAZQUEZ falsely told were eligible to apply for funds from the IRS. Specifically, VELAZQUEZ appeared at meetings of potential victims, including meetings attended by Victim G.B. and Victim C.T. referenced below, and falsely held himself out to be an employee of the IRS, and falsely claimed that he was able to obtain hundreds of thousands of dollars from the IRS for the potential victims. VELAZQUEZ falsely claimed that such funds were available from a purported IRS program which allowed people who had previously lost a home to foreclosure to recoup money by applying to the IRS and filing certain documents. VELAZQUEZ advised victims that he could submit an application for them to recover the funds, but that they would have to pay thousands of dollars for VELAZQUEZ to do so.

COUNTS ONE THROUGH THREE

Wire Fraud
(18 U.S.C. § 1343)

10. The allegations set forth in paragraphs 1 through 4, and 8 through 9, above are re-alleged and incorporated as if fully set forth herein.

11. On or about the dates below, in the State and Federal District of Nevada and elsewhere,

**FRANCISCO IVAN VELAZQUEZ,
aka "Francisco Velazquez Ramos," and
aka "Ivan Velazquez,"**

defendant herein, for the purpose of executing the above scheme and artifice to defraud, caused to be transmitted by means of wire communication in interstate commerce, that is, originating within the State and Federal District of Nevada and traveling across state lines to another state, the following writings, signs, signals, pictures, and sounds, with each wire communication constituting a separate violation of Title 18, United States Code, Section 1343:

Count	Date	Description of Wire Communication
ONE	5/9/2017	Interstate wire between a JP Morgan Chase Bank branch located in Las Vegas, Nevada, and a processing center located outside of Nevada, for purpose of generating Victim G.B.'s cashier's check number ending -0201, payable to "Deputy Bureau Audit IRS" in the amount of \$2,000
TWO	5/9/2017	Interstate wire between a JP Morgan Chase Bank branch located in Las Vegas, Nevada, and a processing center located outside of Nevada, for purpose of generating Victim G.B.'s cashier's check number ending -0202, payable to "Federal Holding & Private Funding" in the amount of \$2,500
THREE	1/25/18	Interstate wire between a Bank of America branch located in North Las Vegas, Nevada, and a processing center located outside of Nevada, for purpose of generating Victim C.T.'s cashier's check number ending -9044, payable to "F RESOURCES APPLIED LLC" in the amount of \$700

COUNT FOUR

Impersonation of an Officer or Employee of the United States
(18 U.S.C. § 912)

12. The allegations set forth above in paragraphs 1 through 4, and 8 through 9, are re-alleged and incorporated as if fully set forth herein.

1 13. Between in or about April 2017 and continuing up to and including on or
2 about August 7, 2017, in the State and Federal District of Nevada,

3 **FRANCISCO IVAN VELAZQUEZ,**
4 **aka “Francisco Velazquez Ramos,” and**
5 **aka “Ivan Velazquez,”**

6 defendant herein, falsely assumed and pretended to be an officer and employee of the
7 United States, and a department and agency thereof, namely, the IRS, and acting under the
8 authority thereof, and in such pretended character, demanded and obtained, money and
9 things of value from Victim G.B., in the form of two cashier’s checks and a money order
totaling \$4,799, all in violation of Title 18, United States Code, Section 912.

10 **COUNT FIVE**

11 *Impersonation of Officer or Employee of the United States*
12 **(18 U.S.C. § 912)**

13 14. The allegations set forth above in paragraphs 1 through 4, and 8 through 9,
are re-alleged and incorporated as if fully set forth herein.

14 15. Between in or about March 2017 and continuing up to and including on or
15 about June 8, 2017, in the State and Federal District of Nevada,

16 **FRANCISCO IVAN VELAZQUEZ,**
17 **aka “Francisco Velazquez Ramos,” and**
18 **aka “Ivan Velazquez,”**

19 defendant herein, falsely represented himself to Victim C.T. to be an officer and employee
20 acting under the authority of the United States and a department and agency thereof,
21 namely, the IRS, and in such pretended character, demanded and obtained, money and
22 things of value from Victim C.T., in the form of two cashier’s checks totaling \$4,500, all in
violation of Title 18, United States Code, Section 912.

COUNTS SIX THROUGH TEN

Aiding and Assisting in the Preparation of a False Tax Return
(26 U.S.C. § 7206(2))

16. The allegations in paragraphs 1 through 2, and 5 through 9, are re-alleged and incorporated as if fully set forth herein.

17. After a victim paid VELAZQUEZ to take part in the same or similar purported IRS program as described above in paragraph 9, for some victims VELAZQUEZ would prepare and file documents with the IRS (including income tax returns on Forms 1040 and 1040X) falsely claiming that the victim had federal income tax withholdings in excess of \$100,000, and fraudulently claiming that this entitled the victim to an income tax refund in excess of \$100,000.

18. On or about the dates below, in the State and Federal District of Nevada,

**FRANCISCO IVAN VELAZQUEZ,
Aka "Francisco Velazquez Ramos," and
aka "Ivan Velazquez,"**

defendant herein, did willfully aid and assist in, procure, counsel, and advise in, the preparation and presentation to the IRS of materially false U.S. individual income tax returns, and accompanying schedules and forms, for the individuals (whose names are known to the Grand Jury and are identified by their initials) and tax years, as specified for each count in the chart below. The tax returns were false and fraudulent as to material matters, as the defendant then and there knew that the reported federal income tax withheld was false, as specified in the chart below:

COUNT	DATE OF OFFENSE	TAXPAYER(S)	TAX YEAR AND FORM	FALSE ITEMS
SIX	9/21/2016	J.H. M.H.	2015 Form 1040X	Line 12 –Federal Income Tax Withheld: \$243,530
SEVEN	09/21/2016	A.M. S.M.	2015 Form 1040	Line 64 –Federal Income Tax Withheld: \$219,352
EIGHT	10/26/2016	R.G.	2015 Form 1040X	Line 12 –Federal Income Tax Withheld: \$176,914
NINE	10/26/2016	G.C.B. E.V.	2015 Form 1040X	Line 12 –Federal Income Tax Withheld: \$195,714
TEN	12/9/2016	L.E. A.E.	2015 Form 1040X	Line 12 –Federal Income Tax Withheld: \$264,147

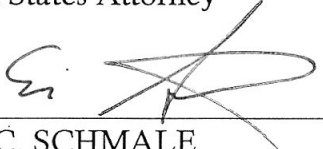
All in violation of Title 26, United States Code, Section 7206(2).


DATED this 30th day of August, 2022.

A TRUE BILL:

/S/
FOREPERSON OF THE GRAND JURY

JASON M. FRIERSON
United States Attorney


ERIC C. SCHMALE
Assistant United States Attorney


THOMAS W. FLYNN
Trial Attorney, Tax Division